NOTICE

GuideStar has been informed by the IRS of processing errors on IRS Forms 990 filed electronically between January 1, 2009, and December 3, 2010, for form year 2008. These processing errors resulted in inaccurate data appearing on the scanned images of the affected returns that are posted on GuideStar and do not reflect the information filed with the IRS.

These errors include:

- Part III, line 1, organization's mission description—may not reflect what was originally submitted by the nonprofit organization.
- Part VIII, line 8a, gross income for special events—values may have been transposed.
- Part IX, line 7c, other salaries and wages, management and general expenses—may show a blank where a value was originally reported.
- Schedule D, Part V, line 3a(ii), endowment funds and possession by related organizations—checkbox values may have been transposed.

GuideStar is working with the IRS to obtain a corrected copy of its form year 2008 Form 990. GuideStar will replace this Form 990 if, and when, the accurate return is made available from the IRS.

For more information, please visit http://www2.guidestar.org/rxg/help/form-year-2008-returns.aspx



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Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0047

2008

Open to Public Inspection

A For the 2008 calendar year, or tax year beginning 01-01-2008 and ending 12-31-2008

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Termination
- ☐ Amended return
- ☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization
BOY SCOUTS OF AMERICA

Doing Business As

Number and street (or P O box if mail is not delivered to street address) | Room/suite
1325 West Walnut Hill Lane

City or town, state or country, and ZIP + 4
Irving, TX 750383008

D Employer identification number
22-1576300

E Telephone number
(972) 580-2000

G Gross receipts $ 659,960,661

F Name and address of Principal Officer
James J Terry Jr
1325 West Walnut Hill Lane
Irving, TX 750383008

H(a) Is this a group return for affiliates? ☐ Yes ☑ No

H(b) Are all affiliates included? ☐ Yes ☐ No
(If "No," attach a list See instructions)

H(c) Group Exemption Number ▶ 1761

I Tax-exempt status ☑ 501(c) (3) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

J Web site: ▶ www Scouting org

K Type of organization ☑ Corporation ☐ trust ☐ association ☐ other ▶

L Year of Formation 1910

M State of legal domicile TX

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities
The primary exempt purpose of the Boy Scouts of America is to promote through community organizations, and cooperation with other agencies, the ability of boys to do things for themselves and others, to train them in Scoutcraft, and to teach them patriotism, courage, self-reliance, and kindred virtues, using the methods which are now in common use by Boy Scouts

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its assets

3	Number of voting members of the governing body (Part VI, line 1a)	3	69
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	68
5	Total number of employees (Part V, line 2a)	5	3,592
6	Total number of volunteers (estimate if necessary)	6	1,132,421
7a	Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a	-2,266,351
b	Net unrelated business taxable income from Form 990-T, line 34	7b	-2,527,010

		Prior Year	Current Year
Revenue 8	Contributions and grants (Part VIII, line 1h)	46,615,360	45,243,593
9	Program service revenue (Part VIII, line 2g)	67,544,584	70,264,403
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	42,260,644	9,383,177
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	26,894,142	25,631,033
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	183,314,730	150,522,206
Expenses 13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	1,748,142	1,202,865
14	Benefits paid to or for members (Part IX, column (A), line 4)		0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	59,940,582	67,247,365
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	108,569
b	(Total fundraising expenses, Part IX, column (D), line 25 588,525)		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	93,378,053	101,866,273
18	Total expenses—add lines 13–17 (must equal Part IX, line 25, column (A))	155,066,777	170,425,072
19	Revenue less expenses Subtract line 18 from line 12	28,247,953	-19,902,866

		Beginning of Year	End of Year
Net Assets or Fund Balances 20	Total assets (Part X, line 16)	868,591,890	662,245,769
21	Total liabilities (Part X, line 26)	181,511,464	161,593,386
22	Net assets or fund balances Subtract line 21 from line 20	687,080,426	500,652,383

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

Please Sign Here

Signature of officer — Date: 2009-11-10

James Terry Asst Chief Scout Executive/CFO
Type or print name and title

Paid Preparer's Use Only

Preparer's signature | Date | Check if self-empolyed ▶ ☐ | Preparer's PTIN (See Gen Inst)

Firm's name (or yours if self-employed), address, and ZIP + 4 | EIN ▶ | Phone no ▶

May the IRS discuss this return with the preparer shown above? (See instructions) ☐ Yes ☐ No

Part III Statement of Program Service Accomplishments (See the instructions.)

1 Briefly describe the organization's mission

See Additional Data Table

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . . ☐ Yes ☑ No

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting or make significant changes in how it conducts any program services? . . . . . ☐ Yes ☑ No

If "Yes," describe these changes on Schedule O

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses Section 501(c)(3) and (4) organizations and 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code) (Expenses $ 40,069,241 including grants of $ 83,065) (Revenue $ 4,257,470)

Field Operations - Support for local councils, including but not limited to, administration of standards of performance, inspection of council campsites, assistance with long-range planning, conduct of regional training and conferences for professionals and volunteers, administration of an extensive program of local council financial support, and administration and funding of the defense of our private membership rights

4b (Code) (Expenses $ 44,144,595 including grants of $ 927,772) (Revenue $ 31,783,363)

Program Development and Delivery - Development of the basic program, providing camping and outdoor literature, materials, and techniques, as well as engineering service, to local councils, managing the volunteer training programs of the Boy Scouts of America and handling all national program support in the areas of health and safety, activities, program evaluation, and low-income program, developing uniforms and insignia and other program elements, operating the National Scouting Museum, operating the high-adventure bases and the national jamboree As of December 31, 2008, there were youth registered in 2,832,636 individual programs served by adult leaders registered in 1,132,353 individual programs for a grand total of 3,964,989

4c (Code) (Expenses $ 11,964,878 including grants of $ 24,600) (Revenue $ 1,055,710)

Human Resources and Training - Administration of all aspects of human resources policies, including recruiting, placement, and training of professional employees, promoting diversity, managing compensation and benefits programs, and monitoring employee relations

(Code) (Expenses $ 9,924,586 including grants of $ 167,428) (Revenue $ 36,657)

Marketing - Administration of public relations, including providing news releases, features for print and broadcast media, and internal news in the form of newsletters, fact sheets, and the annual report for the nationwide Scouting family

(Code) (Expenses $ 44,626,413 including grants of $ 0) (Revenue $ 33,131,203)

Scouting Programs Insurance Costs Borne for National and Local Councils - The National Council subsidized the group medical, dental, and life insurance programs for its employees and retirees In addition, the National Council subsidized a general liability insurance program primarily for the benefit of local councils

(Code) (Expenses $ 1,343,980 including grants of $ 0) (Revenue $ 0)

Scouting Programs World Bureau Fees - The registration fee that Boy Scouts of America annually pays the World Organization of the Scouting Movement (WOSM) is based on an established fee of registered uniformed adult and youth members This registration fee supports international enrichment programs for the youth and adult membership These programs include World Jamborees, National Association encampments, international training programs and conferences, program related magazines, brochures and pamphlets

4d Other program services (Describe in Schedule O)

(Expenses $ 55,894,979 including grants of $ 167,428) (Revenue $ 33,167,860)

4e Total program service expenses $ 152,073,693 *Must equal Part IX, Line 25, column (B).*

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	Yes	
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		No
4	Section 501(c)(3) organizations Did the organization engage in lobbying activities? *If "Yes," complete Schedule C, Part II*	4	Yes	
5	Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? *If "Yes," complete Schedule C, Part III*	5		
6	Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? *If "Yes," complete Schedule D, Part II*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8	Yes	
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		No
10	Did the organization hold assets in term, permanent,or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10	Yes	
11	Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? *If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable*	11	Yes	
12	Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? *If "Yes," complete Schedule D, Parts XI, XII, and XIII*	12		No
13	Is the organization a school as described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the U S ?	14a		No
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, and program service activities outside the U S ? *If "Yes," complete Schedule F, Part I*	14b	Yes	
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the United States? *If "Yes," complete Schedule F, Part II*	15	Yes	
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the United States? *If "Yes," complete Schedule F, Part III*	16	Yes	
17	Did the organization report more than $15,000 on Part IX, column (A), line 11e? *If "Yes," complete Schedule G, Part I*	17	Yes	
18	Did the organization report more than $15,000 total on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		No
19	Did the organization report more than $15,000 on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		No
20	Did the organization operate one or more hospitals? *If "Yes," complete Schedule H*	20		No
21	Did the organization report more than $5,000 on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21	Yes	
22	Did the organization report more than $5,000 on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? *If "Yes," complete Schedule J*	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer questions 24b–24d and complete Schedule K. If "No," go to question 25*	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		No
b	Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? *If "Yes," complete Schedule L, Part I*	25b		No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? *If "Yes," complete Schedule L, Part II*	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? *If "Yes," complete Schedule L, Part III*	27		No

Part IV Checklist of Required Schedules *(Continued)*

			Yes	No
28	During the tax year, did any person who is a current or former officer, director, trustee, or key employee			
a	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? *If "Yes," complete Schedule L, Part IV*	**28a**		No
b	Have a family member who had a direct or indirect business relationship with the organization? *If "Yes," complete Schedule L, Part IV*	**28b**		No
c	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? *If "Yes," complete Schedule L, Part IV* .	**28c**	Yes	
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	**29**	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	**30**		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	**31**		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	**32**		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations section 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I*	**33**	Yes	
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1*	**34**	Yes	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	**35**	Yes	
36	501(c)(3) organizations Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	**36**		No
37	Did the organization conduct more than 5 percent of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	**37**		No

Part V Statements Regarding Other IRS Filings and Tax Compliance

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096, *Annual Summary and Transmittal of U.S. Information Returns. Enter -0-* if not applicable	1a	581		
b	Enter the number of Forms W-2G included in line 1a *Enter -0-* if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c Yes	
2a	Enter the number of employees reported on Form W-3, *Transmittal of Wage and Tax Statements* filed for the calendar year ending with or within the year covered by this return	2a	3,592		
b	If at least one is reported in 2a, did the organization file all required federal employment tax returns? **Note:** *If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return.*			2b Yes	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?			3a Yes	
b	If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O*			3b Yes	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			4a Yes	
b	If "Yes," enter the name of the foreign country BF , FR , CA See the instructions for exceptions and filing requirements for **Form TD F 90-22.1,** *Report of Foreign Bank and Financial Accounts.*				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a	No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5b	No
c	If "Yes," to 5a or 5b, did the organization file Form 8886-T, *Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?*			5c	
6a	Did the organization solicit any contributions that were not tax deductible?			6a	No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			6b	
7	*Organizations that may receive deductible contributions under section 170(c).*				
a	Did the organization provide goods or services in exchange for any quid pro quo contribution of $75 or more?			7a	No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			7c Yes	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	1		
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			7e	No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			7f	No
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?			7g	No
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?			7h	No
8	*Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.* Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?			8	
9	*Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.*				
a	Did the organization make any taxable distributions under section 4966?			9a	
b	Did the organization make a distribution to a donor, donor advisor, or related person?			9b	
10	*Section 501(c)(7) organizations.* Enter				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	Section 501(c)(12) organizations Enter				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b			
12a	*Section 4947(a)(1) non-exempt charitable trusts.* Is the organization filing Form 990 in lieu of Form 1041?			12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			

Part VI Governance, Management, and Disclosure *(Sections A, B, and C request information about policies not required by the Internal Revenue Code.)*

Section A. Governing Body and Management

			Yes	No
	For each "Yes" response to lines 2-7 below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.			
1a	Enter the number of voting members of the governing body . .	1a 69		
b	Enter the number of voting members that are independent . .	1b 68		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? . .	3		No
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed? . .	4		No
5	Did the organization become aware during the year of a material diversion of the organization's assets? . .	5	Yes	
6	Does the organization have members or stockholders?	6		No
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a		No
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons? . .	7b		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
a	the governing body?	8a	Yes	
b	each committee with authority to act on behalf of the governing body?	8b	Yes	
9a	Does the organization have local chapters, branches, or affiliates?	9a	Yes	
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	9b	Yes	
10	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	10	Yes	
11	Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	11		No

Section B. Policies

			Yes	No
12a	Does the organization have a written conflict of interest policy? *If "No", go to line 13* . .	12a	Yes	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	Yes	
13	Does the organization have a written whistleblower policy?	13	Yes	
14	Does the organization have a written document retention and destruction policy?	14	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision			
a	The organization's CEO, Executive Director, or top management official?	15a	Yes	
b	Other officers or key employees of the organization?	15b	Yes	
	Describe the process in Schedule O			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		No
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable Federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed AL, OH, AK, OK, LA, OR, AZ, GA, AR, NH, PA, VA, CA, MD, NJ, PR, WA, MA, NM, WV, IL, MI, NY, SC, WI, CT, IN, MN, NC, TN, FL, ME, ID, MS

18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection Indicate how you make these available Check all that apply

☑ own website ☑ another's website ☑ upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public See Additional Data Table

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization

Richard N Potts
1325 West Walnut Hill Lane
Irving, TX 750383008
(972) 580-2300

Part VII Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Section A Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed Use Schedule J-2 if additional space is needed
* List all of the organization's **current** officers, directors, trustees (whether individuals or organizations) and key employees regardless of amount of compensation, and current key employees Enter -0- in columns (D), (E), and (F) if no compensation was paid

* List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations

* List all of the organization's **former** officers, key employees, or highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations

* List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

☐ Check this box if the organization did not compensate any officer, director, trustee or key employee

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual Trustee or Director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
Earl G Graves , VP/Board Member	1	X		X				0	0	0
Aubrey B Harwell Jr , Treasurer/Board Mbr	1	X		X				0	0	0
Henry A Rosenberg Jr , VP / Board Member	1	X		X				0	0	0
John F Smith , Ntl Exec Board Member	1	X						0	0	0
James S Turley , VP-HR / Bd Member	1	X		X				0	0	0
Anderson W Chandler , Ntl Exec Board Member	1	X						0	0	0
Dennis H Chookaszian , Ntl Exec Board Member	1	X						0	0	0
Philip M Condit , Ntl Exec Board Member	1	X						0	0	0
Roger M Schrimp , Ntl Exec Board Member	1	X						0	0	0
John R Donnell Jr , Ntl Exec Board Member	1	X						0	0	0
George F Francis III , Ntl Exec Board Member	1	X						0	0	0
Robert J LaFortune , Ntl Exec Board Member	1	X						0	0	0
Mark P Mays , Ntl Exec Board Member	1	X						0	0	0
Glen McLaughlin , Ntl Exec Board Member	1	X						0	0	0
Thomas S Monson , Ntl Exec Board Member	1	X						0	0	0
Jose F Nino , Ntl Exec Board Member	1	X						0	0	0
Francis H Olmstead Jr , Ntl Exec Board Member	1	X						0	0	0
Wayne M Perry , International Commissioner/Ntl Exec Board Member	1	X		X				0	0	0
Christian Poindexter , Ntl Exec Board Member	1	X						0	0	0
James M Reddinger , Ntl Exec Board Member	1	X						0	0	0
Robert H Reynolds , Ntl Exec Board Member	1	X						0	0	0
Roy S Roberts , Ntl Exec Board Member	1	X						0	0	0
Lawrence W Kellner , Ntl Exec Board Member	1	X						0	0	0
Steven R Rogel , Ntl Exec Board Member	1	X						0	0	0
Matthew K Rose , Ntl Exec Board Member	1	X						0	0	0
Marshall M Sloane , Ntl Exec Board Member	1	X						0	0	0
Charles H Smith , Ntl Exec Board Member	1	X						0	0	0
Randall L Stephenson , VP Admin/Board Member	1	X		X				0	0	0
Rex W Tillerson , Exec VP/Ntl Exec Board Member	1	X		X				0	0	0
C Travis Traylor Jr , Ntl Exec Board Member	1	X						0	0	0
Gerald J Voros , Ntl Exec Board Member	1	X						0	0	0
Joe W Walkoviak , Ntl Exec Board Member	1	X						0	0	0
Aubrey B Patterson , Ntl Exec Board Member	1	X						0	0	0
J C Watts Jr , Ntl Exec Board Member	1	X						0	0	0
Gary E Wendlandt , Ntl Exec Board Member	1	X						0	0	0
Togo D West Jr , Ntl Exec Board Member	1	X						0	0	0
R Ray Wood , Ntl Exec Board Member	1	X						0	0	0
Stephen G Hanks , Ntl Exec Board Member	1	X						0	0	0
Steven E Weekes , Ntl Exec Board Member	1	X						0	0	0
D Kent Clayburn , Ntl Exec Board Member	1	X						0	0	0
Ralph de la Vega , Ntl Exec Board Member	1	X						0	0	0
Tico A Perez , Ntl Exec Board Member/Natl Commissioner	1	X						0	0	0
Keith A Clark , Ntl Exec Board Member/Regional President	1	X						0	0	0
Robert J Mazzuca , Chief Scout Executive/Ntl Exec Board Member	40	X		X				1,016,135	0	141,491
John C Cushman III , Ntl Exec Board Member	1	X						0	0	0
Donald D Belcher , VP/Ntl Exec Board Member	1	X		X				0	0	0
Jack D Furst , VP /Natl Exec Board Member	1	X		X				0	0	0
Drayton McLane Jr , VP - Dev/Bd Mbr	1	X		X				0	0	0
J Brett Harvey , Ntl Exec Board Member	1	X						0	0	0
Charles W Dahlquist II , Ntl Exec Board Member	1	X						0	0	0
Douglas H Dittrick , Ntl Exec Board Member	1	X						0	0	0
L B Eckelkamp Jr , Ntl Exec Board Member	1	X						0	0	0
James D Rogers , Ntl Exec Board Member	1	X						0	0	0
T Michael Goodrich , Ntl Exec Board Member	1	X						0	0	0
Michael D Harris , Ntl Exec Board Member	1	X						0	0	0
Lyle R Knight , Ntl Exec Board Member	1	X						0	0	0
Richard H Leet , Ntl Exec Board Member	1	X						0	0	0
Francis R McAllister , Ntl Exec Board Member	1	X						0	0	0
Ronald K Migita , Ntl Exec Board Member	1	X						0	0	0
James S Wilson , Ntl Exec Board Member	1	X						0	0	0
Scott D Oki , Ntl Exec Board Member	1	X						0	0	0
R Thomas Buffenbarger , Asst Treasr/Bd Mbr	1	X		X				0	0	0
Richard L Burdick , Vice President/Bd Member	1	X		X				0	0	0
Terrence P Dunn , VP - Prog/Bd Mbr	1	X		X				0	0	0
John Gottschalk , President May-Dec 08/Bd Mbr	1	X		X				0	0	0
O Temple Sloan Jr , VP-Supply/Board Member	1	X		X				0	0	0
Ronald O Coleman , Ntl Exec Board Member	1	X						0	0	0
Doug Mitchell , Ntl Exec Board Member	1	X						0	0	0
Nathan Rosenberg , Natl Exec Board Member	1	X						0	0	0
William F Cronk , President/Board Mbr Jan-May 08	1	X		X				0	0	0
James J Terry Jr , Assistant Chief Scout Executive	40				X			577,863	0	80,427
Wayne Brock , Assistant Chief Scout Executive	40				X			488,654	0	87,376
Mike Ashline , Group Director	40				X			256,338	0	39,306
John Green , Group Director	40				X			242,932	0	85,922
Glenn E Stone Jr , Regional Director	40					X		340,052	0	71,826
Thomas H Fitzgibbon , Regional Director	40					X		310,532	0	71,644
Alf Tuggle , Regional Director	40					X		327,678	0	66,472
Nate Langston , Group Director	40					X		264,520	0	44,736
David K Park , National Legal Counsel	40					X		320,462	0	71,769
Roy Williams , Chief Scout Executiv	1						X	681,019	0	14,465
Kenneth L Connelly , Assistant CSE	0						X	104,322	0	5,377

Part VII Continued

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual Trustee or Director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
1b Total ▶								4,930,507	0	780,811

2 Total number of individuals (including those in 1a) who received more than $100,000 in reportable compensation from the organization ▶ 186

			Yes	No
3	Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	**3**	Yes	
4	For any individual listed online 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	**4**	Yes	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? *If "Yes," complete Schedule J for such person*	**5**		No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization

(A) Name and business address	(B) Description of services	(C) Compensation
Hughes Hubbard and Reed LLP One Battery Park Plaza New York, NY 100041482	Attorney	3,156,136
Lane Reese Aulick Summers Ennis PA 2600 Douglas Rd Ste 304 Coral Gables, FL 33134	Attorney	402,330
Thompson & Knight Dept 70 Box 4346 Houston, TX 77210	Attorney	833,534
Bravo Technical Resources 4835 LBJ Freeway Dallas, TX 75244	Temporary Labor Service	658,597
Jackson Lewis LLP PO Box 34973 Newark, NJ 07189	Attorney	414,519

2 Total number of independent contractors (including those in 1) who received more than $100,000 in compensation from the organization ▶ 25

Part VIII **Statement of Revenue**

				(A) Total Revenue	(B) Related or Exempt Function Revenue	(C) Unrelated Business Revenue	(D) Revenue Excluded from Tax under IRC 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns	1a 0				
	b	Membership dues	1b 39,965,916				
	c	Fundraising events	1c 0				
	d	Related organizations	1d 0				
	e	Government grants (contributions)	1e 0				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f 5,277,677				
	g	Noncash contributions included in lines 1a-1f $ 317,163					
	h	**Total (Add lines 1a-1f)**		45,243,593			
Program Service Revenue			Business Code				
	2a	Philmont Scout Ranch and High Adventure Bases	900,099	24,912,991	24,879,049	33,942	0
	b	Order of the Arrow Conference	900,099	2,387,834	2,387,834	0	0
	c	Scout Net	900,099	2,464,800	2,464,800	0	0
	d	Local Council assessments	900,099	33,131,203	33,131,203	0	0
	e	Regional and Professional training and seminars	900,099	5,534,746	5,534,746	0	0
	f	All other program service revenue		1,832,829	1,832,829	0	0
	g	**Total. Add lines 2a-2f** ▶ $ 70,264,403					
	3	Investment income (including dividends, interest other similar amounts)		22,175,313	0	105	22,175,208
	4	Income from investment of tax-exempt bond proceeds		0	0	0	0
	5	Royalties		1,330,779	0	0	1,330,779
			(i) Real / (ii) Personal				
	6a	Gross Rents	19,613 / 0				
	b	Less rental expenses	0 / 0				
	c	Rental income or (loss)	19,613 / 0				
	d	Net rental income or (loss)		19,613	0	0	19,613
			(i) Securities / (ii) Other				
	7a	Gross amount from sales of assets other than inventory	366,952,156 / 5,823,043				
	b	Less cost or other basis and sales expenses	378,615,915 / 6,951,420				
	c	Gain or (loss)	-11,663,759 / -1,128,377				
	d	Net gain or (loss)		-12,792,136	0	0	-12,792,136
Other Revenue	8a	Gross income from fundraising events (not including $ _____ of contributions reported on line 1c) See Part IV, line 18 *Attach Schedule G if total exceeds $15,000*	8a 0				
	b	Less direct expenses	8b				
	c	Net income or (loss) from fundraising events					
	9a	Gross income from gaming activities See part IV, line 19 *Complete Schedule G if total exceeds $15,000*	9a				
	b	Less direct expenses	9b				
	c	Net income or (loss) from gaming activities					
	10a	Gross sales of inventory, less returns and allowances	10a 147,774,079				
	b	Less cost of goods sold	10b 123,871,120				
	c	Net income or (loss) from sales of inventory		23,902,959	0	-2,300,398	26,203,357
		Miscellaneous Revenue	Business Code				
	11a	High Adventure Base - Other Revenues	900,099	152,776	0	0	152,776
	b	Other Regional Activities	900,099	116,425	0	0	116,425
	c	NESA Other Revenues	900,099	49,367	0	0	49,367
	d	All other revenue _____		59,114	0	0	59,114
	e	**Total. Add lines 11a-11d** $ 377,682					
	12	**Total Revenue.** Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e		150,522,206	70,230,461	-2,266,351	37,314,503

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.
All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U S See Part IV, line 21	400,772	400,772		
2 Grants and other assistance to individuals in the U S See Part IV, line 22	508,788	508,788		
3 Grants and other assistance to governments, organizations and individuals outside the U S See Part IV, lines 15 and 16	293,305	293,305		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	3,373,283	2,058,642	1,147,436	167,205
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	51,144,221	37,655,149		178,959
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	3,829,740	2,819,662	996,677	13,401
9 Other employee benefits	3,152,023	2,583,722	528,929	39,372
10 Payroll taxes	5,748,098	4,232,062	1,495,923	20,113
11 Fees for services (non-employees)				
a Management				
b Legal	3,510,306	3,500,359		9,947
c Accounting	372,844	35,000	337,844	
d Lobbying	180,000		180,000	
e Professional fundraising *See Part IV, line 17*	108,569			108,569
f Investment management fees				
g Other	7,711,887	5,574,025	2,137,642	220
12 Advertising and promotion	476,097	462,191	13,906	0
13 Office expenses	6,569,550	5,023,301	1,543,797	2,452
14 Information technology	6,889,061	6,885,965	0	3,096
15 Royalties				
16 Occupancy	4,424,824	4,133,650	289,403	1,771
17 Travel	6,733,410	5,817,739	886,306	29,365
18 Payments of travel or entertainment expenses for any Federal, state or local public officials				
19 Conferences, conventions and meetings	16,528,270	16,071,686	454,522	2,062
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	5,885,937	4,402,392	1,483,000	545
23 Insurance	44,626,413	44,626,413		
24 Other expenses—Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
a Other Expenses	4,504,273	4,370,914	121,911	11,448
b Taxes, Permits, and Licenses	184,037	166,335	17,702	0
c Dues	1,454,573	1,407,991	46,582	0
d Supply and Magazine Allocated	-8,185,209	-956,370	-7,228,839	0
f All other expenses				
25 **Total functional expenses.** Add lines 1 through 24f	170,425,072	152,073,693	17,762,854	588,525
26 **Joint Costs.** Check ☐ if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

				(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing		11,946,552	1	12,239,640
	2	Savings and temporary cash investments		31,984,395	2	12,596,340
	3	Pledges and grants receivable, net		364,327	3	390,618
	4	Accounts receivable, net		1,749,926	4	4,547,428
	5	Receivables from current and former officers, directors, trustees, key employees or other related parties *Complete Part II of Schedule L*		0	5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) *Complete Part II of Schedule L*		0	6	
	7	Notes and loans receivable, net		0	7	
	8	Inventories for sale or use		51,828,382	8	53,843,667
	9	Prepaid expenses and deferred charges		15,246,325	9	16,620,892
	10a	Land, buildings, and equipment cost basis	10a 169,192,934			
	b	Less accumulated depreciation *Complete Part VI of Schedule D*	10b 88,670,400	77,125,851	10c	80,522,534
	11	Investments—publicly traded securities		678,297,476	11	481,484,650
	12	Investments—other securities See Part IV, line 11 *Complete Part VII of Schedule D*		0	12	
	13	Investments—program-related See Part IV, line 11 *Complete Part VIII of Schedule D*			13	
	14	Intangible assets			14	
	15	Other assets See Part IV, line 11 *Complete Part IX of Schedule D*		48,656	15	
	16	**Total assets.** *Add lines 1 through 15 (must equal line 34)*		868,591,890	16	662,245,769
Liabilities	17	Accounts payable and accrued expenses		92,241,092	17	62,627,308
	18	Grants payable		0	18	
	19	Deferred revenue		27,018,641	19	30,790,123
	20	Tax-exempt bond liabilities		0	20	
	21	Escrow account liability *Complete Part IV of Schedule D*			21	
	22	Payable to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons *Complete Part II of Schedule L*		0	22	
	23	Secured mortgages and notes payable to unrelated third parties		0	23	
	24	Unsecured notes and loans payable			24	
	25	Other liabilities *Complete Part X of Schedule D*		62,251,731	25	68,175,955
	26	**Total liabilities.** *Add lines 17 through 25*		181,511,464	26	161,593,386
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		628,253,080	27	456,872,692
	28	Temporarily restricted net assets		38,256,971	28	22,378,801
	29	Permanently restricted net assets		20,570,375	29	21,400,890
		Organizations that do not follow SFAS 117, check here ▶ ☐ and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		687,080,426	33	500,652,383
	34	Total liabilities and net assets/fund balances		868,591,890	34	662,245,769

Part XI Financial Statements and Reporting

				Yes	No
1	Accounting method used to prepare the Form 990	☐ cash ☑ accrual ☐ other			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a		No
b	Were the organization's financial statements audited by an independent accountant?		2b		No
c	If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?		2c		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		3a		No
b	If "Yes," did the organization undergo the required audit or audits?		3b		

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SCHEDULE A (Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.
Attach to Form 990 or Form 990-EZ. See separate instructions.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization
BOY SCOUTS OF AMERICA

Employer identification number
22-1576300

Part I Reason for Public Charity Status (to be completed by all organizations) (See Instructions)

The organization is not a private foundation because it is (Please check only **one** organization)

1 ☐ A church, convention of churches, or association of churches described in **Section 170(b)(1)(A)(i).**
2 ☐ A school described in **Section 170(b)(1)(A)(ii).** (Attach Schedule E)
3 ☐ A hospital or a cooperative hospital service organization described in **Section 170(b)(1)(A)(iii).** (Attach Schedule H)
4 ☐ A medical research organization operated in conjunction with a hospital described in **Section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state
5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **Section 170(b)(1)(A)(iv).** (Complete Part II)
6 ☐ A federal, state, or local government or governmental unit described in **Section 170(b)(1)(A)(v).**
7 ☑ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **Section 170(b)(1)(A)(vi)** (Complete Part II)
8 ☐ A community trust described in **Section 170(b)(1)(A)(vi)** (Complete Part II)
9 ☐ An organization that normally receives (1) more than 331/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 331/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **Section 509(a)(2).** (Complete Part III)
10 ☐ An organization organized and operated exclusively to test for public safety See **Section 509(a)(4).** (See instructions)
11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **Section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h
a ☐ Type I **b** ☐ Type II **c** ☐ Type III - Functionally Integrated **d** ☐ Type III - Other
e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)
f If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box ☐
g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
(i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization? **11g(i)**		
(ii) a family member of a person described in (i) above? **11g(ii)**		
(iii) a 35% controlled entity of a person described in (i) or (ii) above? **11g(iii)**		

h Provide the following information about the organizations the organization supports

(i) Name of Supported Organization	**(ii)** EIN	**(iii)** Type of organization (described on lines 1- 9 above or IRC section **(See Instructions)**)	**(iv)** Is the organization in col **(i)** listed in your governing document?		**(v)** Did you notify the organization in col **(i)** of your support?		**(vi)** Is the organization in col **(i)** organized in the U S ?		**(vii)** Amount of support?
			Yes	**No**	**Yes**	**No**	**Yes**	**No**	
Total									

Part II **Support Schedule for Organizations Described in IRC 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Public Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")	40,637,179	44,215,987	39,625,428	46,615,360	45,271,816	216,365,770
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0			0
3 The value of services or facilities furnished by a governmental unit to the organization without charge	0	0	0			0
4 **Total.** Add line 1-3	40,637,179	44,215,987	39,625,428	46,615,360	45,271,816	216,365,770
5 The portion of total contribution by each person (other than a government unit or publicly supported organization) included on line 1 that exceed 2% of the amount shown on line 11, column (f)						
6 **Public Support** subtract line 5 from line 4						216,365,770

Total Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4	40,637,179	18,179,336	39,625,428	46,615,360	45,271,816	216,365,770
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	16,220,160	18,179,336	36,279,173	28,801,486	23,675,564	123,155,719
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)	340,597	450,526	400,191	487,205	377,682	2,056,201
11 **Total Support** (Add lines 7 through 10)						341,577,690

12 Gross receipts from related activities, etc (See instructions)	12	1,091,322,503

13 **First Five Years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and **stop here** ☐

Computation of Public Support Percentage

14 Public Support Percentage for 2008 (line 6 column (f) divided by line 11 column (f))	14	63 343 %
15 Public Support Percentage for 2007 Schedule A, Part IV-A, line 26f	15	78 45 %

16a **33 1/3% Test - 2008.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☑

b **33 1/3% Test - 2007.** If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10% Facts and Circumstances Test - 2008.** If the organization did not check a box on line 13, 16a, or 16b and line 14 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization ☐

b **10% Facts and Circumstances Test - 2007.** If the organization did not check a box on line 13, 16a, 16b, or 17a and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization ☐

18 **Private Foundation.** If the organization did not check the box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions ☐

Part III Support Schedule for Organizations Described in IRC 509(a)(2)

(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total** Add lines 1-5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or $5,000						
c Total of lines 7a and 7b						
8 **Public Support** (Substract line 7c from line 6)						

Total Support

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after 30 June, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13 **Total Support** (Add lines 9, 10c, 11 and 12)						

14 **First Five Years** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and **stop here** ☐

Computation of Public Support Percentage

15	Public Support Percentage for 2008 (line 8 column (f) divided by line 13 column (f))	15
16	Public Support Percentage for 2007 Schedule A, Part IV-A, line 27g	16

Computation of Investment Income Percentage

17	Investment Income Percentage for **2008** (line 10c column (f) divided by line 13 column (f))	17
18	Investment Income Percentage from **2007** Schedule A, Part IV-A, line 27h	18

19a **33 1/3% Tests - 2008.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% Tests - 2007.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private Foundation** If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions ☐

Part IV **Supplemental Information.** Complete this part to provide the information required by Part II, line 10; Part II, line 17a or 17b, or Part III, line 12. Provide and any other additional information. (see instructions)

Additional Data

Software ID:
Software Version:
EIN: 22-1576300
Name: BOY SCOUTS OF AMERICA

Form 990, Part VIII - Statement of Revenue - 2a - 2g Program Service Revenue -

	Business Code	(A) Total Revenue	(B) Related or Exempt Function Revenue	(C) Unrelated Business Revenue	(D) Revenue Excluded from Tax under IRC 512, 513, or 514
a Philmont Scout Ranch and High Adventure Bases	900,099	24,912,991	24,879,049	33,942	0
b Order of the Arrow Conference	900,099	2,387,834	2,387,834	0	0
c Scout Net	900,099	2,464,800	2,464,800	0	0
d Local Council assessments	900,099	33,131,203	33,131,203	0	0
e Regional and Professional training and seminars	900,099	5,534,746	5,534,746	0	0

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SCHEDULE C (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

To be completed by organizations described below. Attach to Form 990 or Form 990-EZ

OMB No 1545-0047

2008

Open to Public Inspection

If the organization answered "Yes," to Form 990, Part IV, Line 3, or Form 990-EZ, Part VI, line 46 (Political Campaign Activities)

- Section 501(c)(3) organizations complete Parts I-A and B Do not complete Part I-C
- Section 501(c) (other than section 501(c)(3)) organizations complete Parts I-A and C below Do not complete Part I-B
- Section 527 organizations complete Part I-A only

If the organization answered "Yes," to Form 990, Part IV, Line 4, or Form 990EZ, Part VI, line 47 (Lobbying Activities)

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) complete Part II-A Do not complete Part II-B
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A

If the organization answered "Yes," to Form 990, Part IV, Line 5 (Proxy Tax)

- Section 501(c)(4), (5), or (6) organizations complete Part III

Name of the organization	Employer identification number
BOY SCOUTS OF AMERICA	22-1576300

Part I-A To be completed by all organizations exempt under section 501(c) and section 527 organizations. (See the instructions for Schedule C for details.)

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV

2 Political expenditures $ _____

3 Volunteer hours _____

Part I-B To be completed by all organizations exempt under section 501(c)(3). (See the instructions for Schedule C for details.)

1 Enter the amount of any excise tax incurred by the organization under section 4955 $ _____

2 Enter the amount of any excise tax incurred by organization managers under section 4955 $ _____

3 If the organization incurred in a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No

4a Was a correction made? ☐ Yes ☐ No

b If "Yes," describe in Part IV

Part I-C To be completed by all organizations exempt under section 501(c), except section 501(c)(3). (See the instructions for Schedule C for details.)

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities $ _____

2 Enter the amount of the filing organization's internal funds contributed to other organizations for section 527 exempt funtion activities $ _____

3 Total of direct and indirect exempt function expenditures Add lines 1 and 2 and enter here and on Form 1120-POL, line 17b $ _____

4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No

5 State the names, addresses and Employer Identification Number (EIN) of all section 527 political organizations to which payments were made Enter the amount paid and indicate if the amount was paid from the filing organization's own internal funds or were political contributions received and promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV

(a) Name	**(b)** Address	**(c)** EIN	**(d)** Amount paid from filing organization's internal funds If none, enter -0-	**(e)** Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-

Part II-A **To be completed by organizations exempt under section 501(c)(3) that filed Form 5768 (election under section 501(h)).** (See the instructions for Schedule C for details.)

A Check ☐ if the filing organization belongs to an affiliated group

B Check ☐ if the filing organization checked box A and "limited control" provisions apply

Limits on Lobbying Expenditures— (The term "expenditures" means amounts paid or incurred.)		(a) Filing Organization's Totals	(b) Affiliated Group Totals
1a	Total lobbying expenditures to influence public opinion (grass roots lobbying)	0	
b	Total lobbying expenditures to influence a legislative body (direct lobbying)	205,364	
c	Total lobbying expenditures (add lines 1a and 1b)	205,364	
d	Other exempt purpose expenditures	288,935,366	
e	Total exempt purpose expenditures (add lines 1c and 1d)	289,140,730	
f	Lobbying nontaxable amount Enter the amount from the following table in both columns—	1,000,000	

If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:
Not over $500,000	20% of the amount on line 1e
Over $500,000 but not over $1,000,000	$100,000 plus 15% of the excess over $500,000
Over $1,000,000 but not over $1,500,000	$175,000 plus 10% of the excess over $1,000,000
Over $1,500,000 but not over $17,000,000	$225,000 plus 5% of the excess over $1,500,000
Over $17,000,000	$1,000,000

g	Grassroots nontaxable amount (enter 25% of line 1f)	250,000	
h	Subtract line 1g from line 1a Enter -0- if line g is more than line a	0	
i	Subtract line 1f from line 1c Enter -0- if line f is more than line c	0	
j	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?	☐ Yes ☐ No	

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 1a through 1f of the instructions.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)		(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) Total
2a	Lobbying non-taxable amount	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
b	Lobbying ceiling amount (150% of line 2a, column(e))					6,000,000
c	Total lobbying expenditures	241,663	188,898	203,765	205,364	839,690
d	Grassroots non-taxable amount	250,000	250,000	250,000	250,000	1,000,000
e	Grassroots ceiling amount (150% of line d, column (e))					1,500,000
f	Grassroots lobbying expenditures	0	0	0	0	0

Part II-B **To be completed by organizations exempt under section 501(c)(3) that have NOT filed Form 5768 (election under section 501(h)).** (See the instructions for Schedule C for details.)

		(a) Yes	(a) No	(b) Amount
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
a	Volunteers?			
b	Paid staff or management (include compensation in expenses reported on lines c through i)?			
c	Media advertisements?			
d	Mailings to members, legislators, or the public?			
e	Publications, or published or broadcast statements?			
f	Grants to other organizations for lobbying purposes?			
g	Direct contact with legislators, their staffs, government officials, or a legislative body?			
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means?			
i	Other activities If "Yes," describe in Part IV			
j	Total lines 1c through 1i			
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b	If "Yes" enter the amount of any tax incurred under section 4912			
c	If "Yes" enter the amount of any tax incurred by organization managers under section 4912			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A **To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).** (See the instructions for Schedule C for details.)

			Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?	1		
2	Did the organization make only in-house lobbying expenditures of $2,000 or less?	2		
3	Did the organization agree to carryover lobbying and political expenditures from the prior year?	3		

Part III-B **To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, questions 1 and 2 are answered "No" OR if Part III-A, question 3 is answered "Yes."** (See the instructions for Schedule C for details.)

1	Dues, assessments and similar amounts from members	1 $
2	Section 162(e) non-deductible lobbying and political expenditures ***(do not include amounts of political expenses for which the section 527(f) tax was paid).***	
a	Current Year	2a $
b	Carryover from last year	2b $
c	Total	2c $
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3 $
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4 $
5	Taxable amount of lobbying and political expenditures (line 2c total minus 3 and 4)	5 $

Part IV **Supplemental Information**

Complete this part to provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, and Part II-B, line 1i Also, complete this part for any additional information

Identifier	Return Reference	Explanation

Part IV Supplemental Information

Identifier	Return Reference	Explanation

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SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ **Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.**

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization
BOY SCOUTS OF AMERICA

Employer identification number
22-1576300

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate Contributions to (during year)		
3	Aggregate Grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply)

☐ Preservation of land for public use (e g , recreation or pleasure)
☐ Preservation of an historically importantly land area
☐ Protection of natural habitat
☐ Preservation of certified historic structure
☐ Preservation of open space

2 Complete lines 2a–2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

		Held at the End of the Year
a	Total number of conservation easements	2a
b	Total acreage restricted by conservation easements	2b
c	Number of conservation easements on a certified historic structure included in (a)	2c
d	Number of conservation easements included in (c) acquired after 8/17/06	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff or volunteer hours devoted to monitoring, inspecting and enforcing easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, and enforcing easements during the year ▶ $

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1 ▶ $

(ii) Assets included in Form 990, Part X ▶ $

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items

a Revenues included in Form 990, Part VIII, line 1 ▶ $ 0

b Assets included in Form 990, Part X ▶ $ 0

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply)

- a ☑ Public exhibition
- b ☐ Scholarly research
- c ☑ Preservation for future generations
- d ☐ Loan or exchange programs
- e ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☑ No

Part IV Trust, Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain why in Part XIV and complete the following table

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current Year	(b) Prior Year	(c) Two Years Back	(d) Three Years Back	(e) Four Years Back
1a Beginning of year balance	328,747,309				
b Contributions	3,462,477				
c Investment earnings or losses	-96,310,970				
d Grants or scholarships	673,172				
e Other expenditures for facilities and programs	13,396,457				
f Administrative expenses	178,625				
g End of year balance	221,650,562				

2 Provide the estimated percentage of the year end balance held as

- a Board designated or quasi-endowment ▶ 82 %
- b Permanent endowment ▶ 10 %
- c Term endowment ▶ 8 %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

		Yes	No
(i) unrelated organizations	3a(i)		No
(ii) related organizations	3a(ii)		No
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b	Yes	

4 Describe in Part XIV the intended uses of the organization's endowment funds

Part VI Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land	0	11,485,752		11,485,752
b Buildings	0	84,408,643	34,425,649	49,982,994
c Leasehold improvements	0	91,354	91,354	0
d Equipment	0	60,408,837	45,016,232	15,392,605
e Other	0	12,798,348	9,137,165	3,661,183
Total. Add lines 1a-1e *(Column (d) should equal Form 990, Part X, column (B), line 10(c).)* ▶				80,522,534

Part VII Investments—Other Securities. See Form 990, Part X, line 12.

(a) Description of security or cateory (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Financial derivatives and other financial products		
Closely-held equity interests		
Other		
Total. *(Column (b) should equal Form 990, Part X, col (B) line 12)* ▶		

Part VIII Investments—Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total. *(Column (b) should equal Form 990, Part X, col (B) line 13)* ▶		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
Total. *(Column (b) should equal Form 990, Part X, col.(B) line 15.)* . . . . . ▶	

Part X Other Liabilities. See Form 990, Part X, line 25.

(a) Description of Liability	(b) Amount
Federal Income Taxes	0
Insurance Reserves	68,175,955
Total. *(Column (b) should equal Form 990, Part X, col (B) line 25)* ▶	68,175,955

In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net) Add lines 4 - 8	9	
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIV)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total Revenue Add lines **3** and **4c.** (This should equal Form 990, Part I, line 12)			5	

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Losses reported on Form 990, Part IX, line 25	2c			
d	Other (Describe in Part XIV)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part IX, line 25, but not on line **1:**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses Add lines **3** and **4c.** (This should equal Form 990, Part I, line 18)			5	

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part XIV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b

Identifier	Return Reference	Explanation
SchD_P03_S00_L01	Schedule D, Part III, Line 1	Collections The National Council has paintings and artifacts in various museums and National Council-owned buildings The largest collection resides at the National Scouting Museum in Irving, Texas, which houses collectibles appraised at approximately $45,000,000 The last appraisal was conducted in June 2006 Costs associated with acquisition and maintenance of these collections have been expensed During 2008 no major additions or disposals of collection items occurred
SchD_P03_S00_L04	Schedule D, Part III, Line 4	Extensive collection of Scouting memorabilia and Rockwell paintings reflecting Boy Scouts in daily life are on display for the enjoyment of members, volunteers, and visitors Encourages boys to explore the many facets of scouting
SchD_P05_S00_L04	Schedule D, Part V, Line 4	The National Council's endowment consists of approximately 85 individual funds established for a variety of purposes The endowment includes both donor restricted endowment funds and funds designated by the Executive Board to function as endowments Purposes include support of the general day-to-day operations of the National Council and donor specified initiatives or projects that serve to further Scouting's mission
SchD_P10_S00_L00	Schedule D, Part X	Recent Accounting Pronouncements In July 2006, the Financial Accounting Standards Board ("FASB") issued FASB Interpretation No 48 ("FIN 48") Accounting for Uncertainty in Income Taxes, which provides guidance on how to measure and account for various tax positions The National Council has adopted FIN 48, the year ended December 31, 2008 and determined no material unrecognized tax benefits or liabilities exist as of December 31, 2008 The adoption of Fin 48 did not impact the National Council's financial position or results of operations If applicable, the National Council will recognize interest and penalties related to underpayment of income taxes as income tax expense As of December 31, 2008, the National Council had no amounts related to unrecognized income tax benefits and no amounts related to accrued interest and penalties The National Council does not anticipate any significant changes to unrecognized income tax benefits over the next year

Part XIV Supplemental Information *(continued)*

Identifier	Return Reference	Explanation
SchD_P03_S00_L01	Schedule D, Part III, Line 1	Collections The National Council has paintings and artifacts in various museums and National Council-owned buildings The largest collection resides at the National Scouting Museum in Irving, Texas, which houses collectibles appraised at approximately $45,000,000 The last appraisal was conducted in June 2006 Costs associated with acquisition and maintenance of these collections have been expensed During 2008 no major additions or disposals of collection items occurred
SchD_P03_S00_L04	Schedule D, Part III, Line 4	Extensive collection of Scouting memorabilia and Rockwell paintings reflecting Boy Scouts in daily life are on display for the enjoyment of members, volunteers, and visitors Encourages boys to explore the many facets of scouting
SchD_P05_S00_L04	Schedule D, Part V, Line 4	The National Council's endowment consists of approximately 85 individual funds established for a variety of purposes The endowment includes both donor restricted endowment funds and funds designated by the Executive Board to function as endowments Purposes include support of the general day-to-day operations of the National Council and donor specified initiatives or projects that serve to further Scouting's mission
SchD_P10_S00_L00	Schedule D, Part X	Recent Accounting Pronouncements In July 2006, the Financial Accounting Standards Board ("FASB") issued FASB Interpretation No 48 ("FIN 48") Accounting for Uncertainty in Income Taxes, which provides guidance on how to measure and account for various tax positions The National Council has adopted FIN 48, the year ended December 31, 2008 and determined no material unrecognized tax benefits or liabilities exist as of December 31, 2008 The adoption of Fin 48 did not impact the National Council's financial position or results of operations If applicable, the National Council will recognize interest and penalties related to underpayment of income taxes as income tax expense As of December 31, 2008, the National Council had no amounts related to unrecognized income tax benefits and no amounts related to accrued interest and penalties The National Council does not anticipate any significant changes to unrecognized income tax benefits over the next year

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SCHEDULE F (Form 990)

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

▶ **Attach to Form 990. Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.**

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization
BOY SCOUTS OF AMERICA

Employer identification number
22-1576300

Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

1 **For grantmakers.** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance . . . . . ☑ **Yes** ☐ **No**

2 **For grantmakers.** Describe in Part IV the organization's procedures for monitoring the use of grant funds outside the United States

3 Activites per Region (Use Schedule F-1 (Form 990) if additional space is needed)

(a) Region	**(b)** Number of offices in the region	**(c)** Number of employees or agents in region	**(d)** Activities conducted in region (by type) (i e , fundraising, program services, grants to recipients located in the region)	**(e)** If activity listed in (d) is a program service, describe specific type of service(s) in region	**(f)** Total expenditures in region
Europe (including Iceland and Greenland	0	0	Grantmaking	Support International Scouting	148,348
Central America and the Carribean	0	0	Grantmaking		22,850
East Asia and the Pacific	0	0	Grantmaking	Cub Scout school program and youth development grants Rehabilitation of Scout camp facility	66,200
Middle East and North Africa	0	0	Grantmaking	Projects to re-establish Scouting programs	35,864
North America (including Canada and Mexico, but not the United States)	0	0	Grantmaking	Support Scouting	1,346
Russia and the newly independent States	0	0	Grantmaking	Grant to write Scout Association Handbook and support Scouting programs	16,953
South America	0	0	Grantmaking	Support Scouting programs	1,744
Totals . . . . . ▶	0	0			293,305

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than $5,000. Check this box if no one recipient received more than $5,000 . . . . . ▶ ☐
Use Schedule F-1 if additional space is needed.

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		Europe (including Iceland and Greenland	Support Scouting programs	147,120				
		East Asia and the Pacific	Support Scouting programs	66,200	Check and wire transfers			
		Central America and the Carribean	Support Scouting programs	22,850				
		Middle East and North Africa	Re-establish Scouting	32,324	Check			
		North America (including Canada and Mexico, but not the United States)	Support Scouting programs	1,346	Checks			
		South America	Support Scouting programs	1,744	Checks			
		Russia and the newly independent States	Support Scouting programs	16,953	Wire transfer and check			

2 Enter total number of organizations that are recognized as charities by the foreign country or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter . . . . . ▶ 1

3 Enter total number of other organizations or entities . . . . . ▶ 9

Part III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 16. Use Schedule F-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
Grant to encourage International Scouting	Middle East and North Africa	1	3,540	Check			
Scholarship	Europe (including Iceland and Greenland	2	1,228	Paid fee to attend for individuals			

Part IV Supplemental Information

Complete this part to provide the information required in Part I, line 2, and any other additional information.

Identifier	ReturnReference	Explanation
SchF_P01_S00_L02	Schedule F, Part I, Line 2	Progress reports are received from organizations and occassional site visits

Additional Data

Return to Form

Software ID: 08000095
Software Version: v1.00
EIN: 22-1576300
Name: BOY SCOUTS OF AMERICA

Form 990 Schedule F Part II - Grants and Other Assistance to Organizations or Entities Outside The United States

(a) Name of organization	(b) IRS code section and EIN(if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		Europe (including Iceland and Greenland	Support Scouting programs	147,120				
		East Asia and the Pacific	Support Scouting programs	66,200	Check and wire transfers			
		Central America and the Carribean	Support Scouting programs	22,850				
		Middle East and North Africa	Re-establish Scouting	32,324	Check			
		North America (including Canada and Mexico, but not the United States)	Support Scouting programs	1,346	Checks			
		South America	Support Scouting programs	1,744	Checks			
		Russia and the newly independent States	Support Scouting programs	16,953	Wire transfer and check			

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SCHEDULE G (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

▶ Attach to Form 990 or Form 990-EZ. Must be completed by organizations that answer "Yes" to Form 990, Part IV, lines 17, 18, or 19, and by organizations that enter more than $15,000 on Form 990-EZ, line 6a.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization
BOY SCOUTS OF AMERICA

Employer identification number
22-1576300

Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.

1 Indicate whether the organization raised funds through any of the following activities Check all that apply

- **a** ☑ Mail solicitations
- **b** ☑ Email solicitations
- **c** ☑ Phone solicitations
- **d** ☑ In-person solicitations
- **e** ☐ Solicitation of non-government grants
- **f** ☐ Solicitation of government grants
- **g** ☐ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising activities? ☑ **Yes** ☐ **No**

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization Form 990-EZ filers are not required to complete this table

(i) Name of individual or entity (fundraiser)	**(ii)** Activity	**(iii)** Did fundraiser have custody or control of contributions? Yes	**(iii)** No	**(iv)** Gross receipts from activity	**(v)** Amount paid to (or retained by) fundraiser listed in col **(i)**	**(vi)** Amount paid to (or retained by) organization
First Degree LLC	First Degree worked with the Boy Scouts of America to design and implement corporate partnerships that benefit the organization Utilized First Degree provided strategic corporate development consulting and marketing services		No	0	55,330	-55,330
Jennifer L Maher dba Cause Academy	The Cause Academy provided strategic corporate alliance consulting services		No	0	53,239	-53,239
Total ▶						

3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing

AL,OH,TX,AK,OK,OR,AZ,GA,AR,NH,PA,VA,CA,MD,NJ,WA,CO,MA,NM,IL,NY,SC,WI,CT,MN,NC,ND,TN,KS,MO,KY,FL,LA,UT,ME,RI,WV,MI

Part II **Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than $15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than $5,000.

		(a) Event #1 (event type)	(b) Event #2 (event type)	(c) Other Events (total number)	(d) Total Events (Add col (a) through col (c))
Revenue	1 Gross receipts				
	2 Less Charitable contributions				
	3 Gross revenue (line 1 minus line 2)				
Direct Expenses	4 Cash Prizes				
	5 Non-cash Prizes				
	6 Rent/Facility costs				
	7 Other direct expenses				
	8 Direct expense summary Add lines 4 through 7 in column (d) ▶				
	9 Net income summary Combine lines 3 and 8 in column (d) ▶				

Part III **Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col (a) through col (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	
	7 Direct expense summary Add lines 2 through 5 in column (d) ▶				
	8 Net gaming income summary Combine lines 1 and 7 in column (d) ▶				

			Yes	No
9	Enter the state(s) in which the organization operates gaming activities ____			
a	Is the organization licensed to operate gaming activities in each of these states?	9a		
b	If "No," Explain			
10a	Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?	10a		
b	If "Yes," Explain			
11	Does the organization operate gaming activities with nonmembers?	11		
12	Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?	12		

		Yes	No
13	Indicate the percentage of gaming activity operated in		
a	The organization's facility **13a**		
b	An outside facility **13b**		
14	Provide the name and address of the person who prepares the organization's gaming/special events books and records		
	Name ▶ _____		
	Address ▶ _____		
15a	Does the organization have a contract with a third party from whom the organization receives gaming revenue? **15a**		
b	If "Yes," enter the amount of gaming revenue received by the organization ▶ $ _____ and the amount of gaming revenue retained by the third party ▶ $ _____		
c	If "Yes," enter name and address		
	Name ▶ _____		
	Address ▶ _____		
16	Gaming manager information		
	Name ▶ _____		
	Gaming manager compensation ▶ $ _____		
	Description of services provided ▶ _____		
	☐ Director/officer ☐ Employee ☐ Independent contractor		
17	Mandatory distributions		
a	Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? **17a**		
b	Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ $		

Additional Data

Software ID:
Software Version:
EIN: 22-1576300
Name: BOY SCOUTS OF AMERICA

Form 990 Schedule G - Licensed States

Licensed States

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Schedule I (Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments and Individuals in the U.S.

Complete if the organization answered "Yes," on Form 990, Part IV, lines 21 or 22. Attach to Form 990.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization
BOY SCOUTS OF AMERICA

Employer identification number
22-1576300

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . ☑ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Governments and Organizations in the United States.

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 for any recipient that received more than $5,000. Check this box if no one recipient received more than $5,000. Use Part IV and Schedule I-1 if additional space is needed . . . ▶ ☐

1(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
See Additional Data Table							

2 Enter total number of section 501(c)(3) and government organizations . . . ▶ 109

3 Enter total number of other organizations . . . ▶ 1

Part III **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Use Schedule I-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
See Additional Data Table					

Part IV **Supplemental Information.** Complete this part to provide the information required in Part I, line 2, and any other additional information.

See Additional Data Table

Identifier	Return Reference	Explanation
SchI_P01_S00_L02	Schedule I, Part I, Line 2	Periodic progress reports from organizations Site visits are made as necessary

Additional Data

Return to Form

Software ID: 08000095
Software Version: v1.00
EIN: 22-1576300
Name: BOY SCOUTS OF AMERICA

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
Aloha Council42 Puiwa Road Honolulu, HI 96817	99-0073482	501(c)(3)	100,000				Grant to support Scouting
American HumanicsPO Box 875083 Kansas City, MO 641875083	44-0546869	501(c)(3)	15,000				Support of Scouting
Bay Lakes Council2555 Northern Road Appleton, WI 54914	39-1184320	501(c)(3)	5,600				To support Scouting
Buffalo Trace Council3501 E Lloyd Expressway Evansville, IN 47731	35-0867971	501(c)(3)	16,752				Grant to support Scouting
Calumet Council8751 Calumet Avenue Munster, IN 463212593	56-0529941	501(c)(3)	8,000				Grant to support Scouting
Crossroads of America Council1900 N Meridian St Indianapolis, IN 462061966	35-0867962	501(c)(3)	16,000				Grant to support Scouting
Flint River Council1361 Zebulon Rd Griffin, GA 30224	58-0574922	501(c)(3)	11,314				Grant to support Scouting
Great Sauk Trail Council 1979 Huron Parkway Ann Arbor, MI 48104	38-1357989	501(c)(3)	5,050				Order of the Arrow Special project grant
Heart of America Council 10210 Holmes Rd Kansas City, MO 641314200	44-0545995	501(c)(3)	5,600				Grant to support Scouting
Indian Nations Council4295 S Garnett Road Tulsa, OK 74146	73-0579230	501(c)(3)	6,942				Grant for Indian scholarships

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
Jersey Shore Council 1518 Ridgeway Rd Toms River, NJ 08755	21-0634999	501(c)(3)	8,000				Grant to support Scouting
La Salle Council1340 South Bend Avenue South Bend, IN 46617	35-0867966	501(c)(3)	8,000				Grant to support Scouting
Lake Huron Council5001 S Eleven-Mile Rd Auburn, MI 48611	39-1972383	501(c)(3)	6,000				Grant to support Scouting
Miami Valley Council 4999 Northcutt Place Dayton, OH 45414	31-0537124	501(c)(3)	5,195				Grants to support Scouting
Mid America Council 12401 West Maple Rd Omaha, NE 68164	47-0376545	501(c)(3)	16,500				Grant to support Scouting
Orange County Council 1211 East Dyer Road Santa Ana, CA 92705	95-1727660	501(c)(3)	11,200				Grant to support Scouting
Ozark Trails Council 1616 S Eastgate Ave Springfield, MO 65809	44-0546294	501(c)(3)	10,700				Grant to support Scouting
Pine Burr Area Council 1318 Hardy Street Hattiesburg, MS 39401	64-0303072	501(c)(3)	10,127				Grant to support Scouting
Westark Area Council 1401 Old Greenwood Rd Fort Smith, AR 72901	71-0236862	501(c)(3)	5,169				Grant to support Scouting

Form 990, Schedule I, Part III, Grants and Other Assistance to Individuals in the United States

(a)Type of grant or assistance	(b)Number of recipients	(c)Amount of cash grant	(d)Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f)Description of non-cash assistance
Florida Sea Base Scholarship	7	2,780			
The Browne sholarships are used to provide training, at Philmont Scout Ranch, for adult leaders who need financial assistance	4	1,680			
Jones fund scholarships are used for training local council professionals employed in southern California	2	1,200			
Lon Sailor NESA endowment funds help defray the cost of an Eagle Scout's membership in the National Eagle Scout Association	266	2,660			
National Eagle Scout Association academic scholarships are awarded to Eagle Scouts in accordance with guidelines of the Eagle Scout Scholarship Selection Committee	10	26,000			
McElwain Eagle academic scholarships are awarded to Eagle Scouts in accordance with the guidelines of the Eagle Scout Scholarship Selection Committee	2	2,000			
National Jewish Committee on Scouting scholarships to promote Scouting among the Jewish community	9	8,000			
Sonia Maguire scholarships are used to provide campership for Boy Scouts to participate in camping activities	383	86,384			
Waite Phillips scholarships are to provide financial assistance to under privileged Boy Scouts in order that they may receive the benefits of a camping experience on the Philmont Scout Ranch	442	162,172			
Youth International scholarships are provided to allow Scouts to get to know Scouting in other countries To participate in available Scouting events, to share in the homelife of host Scouts and to gain insight into Scouting World Brotherhood	3	12,508			
Order of the Arrow Special project grants	4	5,000			
Cooke Eagle academic scholarships are awarded to Eagle Scouts in accordance with the guidelines of the Eagle Scout Scholarship Selection Committee	61	171,904			
Kiefer scholarships are awarded to Scouts meeting or exceeding the criteria for NESA scholarships from the Hudson-Liverty, Monmouth, and/or Jersey Shore Councils or other New Jersery councils or their successors	34	26,500			

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Schedule J (Form 990)

Department of the Treasury Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Attach to Form 990. To be completed by organizations that answered "Yes" to Form 990, Part IV, line 23.

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization
BOY SCOUTS OF AMERICA

Employer identification number
22-1576300

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items ☑ First class or charter travel ☐ Housing allowance or residence for personal use ☑ Travel for companions ☐ Payments for business use of personal residence ☑ Tax idemnification and gross-up payments ☑ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ Personal services (e g , maid, chauffeur, chef)			
b	If line 1a is checked, did the organization follow a written policy regarding payment or reimbursement or provision of all the expenses described above? If "No," complete Part III to explain	**1b**	Yes	
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	**2**	Yes	
3	Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director Check all that apply ☑ Compensation committee ☑ Written employment contract ☑ Independent compensation consultant ☑ Compensation survey or study ☐ Form 990 of other organizations ☑ Approval by the board or compensation committee			
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a			
a	Receive a severance payment or change of control payment?	**4a**		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**	Yes	
c	Participate in, or receive payment from, an equity-based compensation arrangement?	**4c**		No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III			
	501(c)(3) and 501(c)(4) organizations only must complete lines 5-8.			
5	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of			
a	The organization?	**5a**		No
b	Any related organization?	**5b**		No
	If "Yes," to line 5a or 5b, describe in Part III			
6	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of			
a	The organization?	**6a**		No
b	Any related organization?	**6b**		No
	If "Yes," to line 6a or 6b, describe in Part III			
7	For persons listed in form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	**7**		No
8	Were any amounts reported in Form 990, Part VII, paid or accured pursuant to a contract that was subject to the initial contract exception described in Regs section 53 4958-4(a)(3)? If "Yes," describe in Part III	**8**		No

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations described in the instructions on row (ii) Do not list any individuals that are not listed on Form 990, Part VII

Note. The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
Robert J Mazzuca	(i)	468,418	0	547,717	121,767	25,570	1,163,472	0
	(ii)	0	0	0	0	0	0	0
James J Terry Jr	(i)	307,850	0	270,012	63,861	21,063	662,786	0
	(ii)	0	0	0	0	0	0	0
Wayne Brock	(i)	300,034	0	188,620	76,564	15,260	580,478	0
	(ii)	0	0	0	0	0	0	0
Glenn E Stone Jr	(i)	260,576	0	79,475	56,374	19,561	415,986	0
	(ii)	0	0	0	0	0	0	0
Thomas H Fitzgibbon	(i)	277,546	0	32,986	53,355	22,417	386,304	0
	(ii)	0	0	0	0	0	0	0
Alf Tuggle	(i)	249,688	0	77,989	54,293	16,173	398,143	0
	(ii)	0	0	0	0	0	0	0
Nate Langston	(i)	230,793	0	33,727	27,399	21,222	313,141	0
	(ii)	0	0	0	0	0	0	0
Mike Ashline	(i)	238,510	0	17,828	24,404	18,748	299,490	0
	(ii)	0	0	0	0	0	0	0
John Green	(i)	205,301	0	37,631	71,540	18,091	332,563	0
	(ii)	0	0	0	0	0	0	0
David K Park	(i)	263,069	0	57,393	48,498	27,598	396,558	0
	(ii)	0	0	0	0	0	0	0
Roy Williams	(i)	0	0	681,019	0	14,465	695,484	0
	(ii)	0	0	0	0	0	0	0
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8 Also complete this part for any additional information

See Additional Data Table

Identifier	Return Reference	Explanation
SchJ_P01_S00_L01a	Schedule J, Part I, Line 1a	Employees who travel extensively are allowed to join the American Airlines Admirals Club for a total of $3,910 The payment of Admirals Club fees were not included in employee compensation Spouses of key employees are required to attend meetings and their expenses are reimbursed by the company The Boy Scouts of America is a family oriented organization requiring spousal participation Their expenses are considered necessary to fullfill the business purpose of the organization All expenses are substantiated The reimbursement of these expenses are not included in employee taxable compensation The total expense for spousal travel during 2008 was $72,749 Employees traveling with volunteers or overseas are allowed to upgrade to first class to allow the employee to discuss business during the flight The total first class travel for 2008 was $69,302 and was not included in employee compensation The Chief Scout Executive and two Assistant Chief Scout Executives are reimbursed for club dues at the LaCima club which is used for meeting with potential donors, volunteers, and offsite meetings These expense reimbursements are not included in taxable employee compensation The total of the LaCina expense in 2008 was $7,510 Participants in the non qualified retirement restoration plan have the taxable portion grossed-up to cover the taxes
SchJ_P01_S00_L03	Schedule J, Part I, Line 3	The independent review of the compensation, benefits and perquisites conducted by Towers Perrin was approved by the Executive Management Compensation Committee and the entire Board of Directors of the National Board of the Boy Scouts of America, composed of volunteers, in 2008
SchJ_P01_S00_L04	Schedule J, Part I, Line 4	The BSA's National Executive Board approved a non-qualified, Retirement Benefits Restoration Plan for the benefit of all employees whose benefits would otherwise be limited by the Omnibus Budget Reconcilliation Act of 1993 Benefits attributed under the Restoration Plan supplement those accrued under the qualified Retirement Plan and payments do not commence until an employee's retirement

Additional Data

Return to Form

Software ID: 08000095
Software Version: v1.00
EIN: 22-1576300
Name: BOY SCOUTS OF AMERICA

Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
Robert J Mazzuca	(I)	468,418	0	547,717	121,767	25,570	1,163,472	0
	(II)	0	0	0	0	0	0	0
James J Terry Jr	(I)	307,850	0	270,012	63,861	21,063	662,786	0
	(II)	0	0	0	0	0	0	0
Wayne Brock	(I)	300,034	0	188,620	76,564	15,260	580,478	0
	(II)	0	0	0	0	0	0	0
Glenn E Stone Jr	(I)	260,576	0	79,475	56,374	19,561	415,986	0
	(II)	0	0	0	0	0	0	0
Thomas H Fitzgibbon	(I)	277,546	0	32,986	53,355	22,417	386,304	0
	(II)	0	0	0	0	0	0	0
Alf Tuggle	(I)	249,688	0	77,989	54,293	16,173	398,143	0
	(II)	0	0	0	0	0	0	0
Nate Langston	(I)	230,793	0	33,727	27,399	21,222	313,141	0
	(II)	0	0	0	0	0	0	0
Mike Ashline	(I)	238,510	0	17,828	24,404	18,748	299,490	0
	(II)	0	0	0	0	0	0	0
John Green	(I)	205,301	0	37,631	71,540	18,091	332,563	0
	(II)	0	0	0	0	0	0	0
David K Park	(I)	263,069	0	57,393	48,498	27,598	396,558	0
	(II)	0	0	0	0	0	0	0
Roy Williams	(I)	0	0	681,019	0	14,465	695,484	0
	(II)	0	0	0	0	0	0	0

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8 Also complete this part for any additional information

Identifier	Return Reference	Explanation
SchJ_P01_S00_L01a	Schedule J, Part I, Line 1a	Employees who travel extensively are allowed to join the American Airlines Admirals Club for a total of $3,910 The payment of Admirals Club fees were not included in employee compensation Spouses of key employees are required to attend meetings and their expenses are reimbursed by the company The Boy Scouts of America is a family oriented organization requiring spousal participation Their expenses are considered necessary to fullfill the business purpose of the organization All expenses are substantiated The reimbursement of these expenses are not included in employee taxable compensation The total expense for spousal travel during 2008 was $72,749 Employees traveling with volunteers or overseas are allowed to upgrade to first class to allow the employee to discuss business during the flight The total first class travel for 2008 was $69,302 and was not included in employee compensation The Chief Scout Executive and two Assistant Chief Scout Executives are reimbursed for club dues at the LaCima club which is used for meeting with potential donors, volunteers, and offsite meetings These expense reimbursements are not included in taxable employee compensation The total of the LaCina expense in 2008 was $7,510 Participants in the non qualified retirement restoration plan have the taxable portion grossed-up to cover the taxes
SchJ_P01_S00_L03	Schedule J, Part I, Line 3	The independent review of the compensation, benefits and perquisites conducted by Towers Perrin was approved by the Executive Management Compensation Committee and the entire Board of Directors of the National Board of the Boy Scouts of America, composed of volunteers, in 2008
SchJ_P01_S00_L04	Schedule J, Part I, Line 4	The BSA's National Executive Board approved a non-qualified, Retirement Benefits Restoration Plan for the benefit of all employees whose benefits would otherwise be limited by the Omnibus Budget Reconcilliation Act of 1993 Benefits attributed under the Restoration Plan supplement those accrued under the qualified Retirement Plan and payments do not commence until an employee's retirement

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Schedule L (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons

▶ **Attach to Form 990 or Form 990-EZ.**
▶ **To be completed by organizations that answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V lines 38b or 40b.**

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization
BOY SCOUTS OF AMERICA

Employer identification number
22-1576300

Part I Excess Benefit Transactions (section 501(c)(3) and section 501 (c)(4) organizations only).

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1 (a) Name of disqualified person	(b) Description of transaction	(c) Corrected? Yes	(c) Corrected? No

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 . . . . . ▶ $

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization . . . . . ▶ $

Part II Loans to and/or From Interested Persons

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a

(a) Name of interested person and purpose	(b) Loan to or from the organization? To	(b) From	(c) Original principal amount	(d) Balance due	(e) In default? Yes	(e) No	(f) Approved by board or committee? Yes	(f) No	(g) Written agreement? Yes	(g) No
Total . . . . . ▶ $										

Part III Grants or Assistance Benefitting Interested Persons

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of grant or type of assistance

Part IV Business Transactions Involving Interested Persons

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues? Yes	(e) No
Ralph de la Vega	President and CEO of AT&T Mobility	341,499	Phone Service		No
Randall Stephenson	Chairman & CEO of AT&T	354,772	Phone Serivce		No
Lawrence Kellner	On Board of Directors of Marriott	1,240,410	Hotel rooms during travel and meetings		No

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SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Non-Cash Contributions

To be completed by organizations that answered "Yes" on Form 990, Part IV, lines 29 or 30. Attach to Form 990

OMB No 1545-0047

2008

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BOY SCOUTS OF AMERICA

Employer identification number
22-1576300

Part I Types of Property

	(a) Check if applicable	(b) Number of Contributions	(c) Revenues reported on Form 990, Part VIII, line 1g	(d) Method of determining revenues
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded				
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution (historic structures)				
14 Qualified conservation contribution (other)				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other (describe Provided meal discounts/rebates)	X	1	317,163	FMV determined by donor
26 Other (describe _____)				
27 Other (describe _____)				
28 Other (describe _____)				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, *Part IV, Donee Acknowledgement*	29	0

			Yes	No
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?	30a		No
b	If "Yes", describe the arrangement in Part II			
31	Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?	31	Yes	
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell non-cash contributions?	32a		No
b	If "Yes", describe in Part II			
33	If the organization did not report revenues in Column (c) for a type of property for which Column (a) is checked, describe in Part II			

Part II **Supplemental Information.** Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.

Identifier	ReturnReference	Explanation

SCHEDULE O (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

▶ **Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.**

OMB No 1545-0047

2008

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Name of the organization
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Employer identification number
22-1576300

Identifier	Return Reference	Explanation
F990_P04_S00_L12	Form 990, Part IV, Line 12	A consolidated audit of the Boy Scouts of America and related organizations financial statements was done for the year ending December 31, 2008 Per the audit revenues were ($38,179,000), unrealized loss on investments were $166,525,178, elimination of Learning for Life, National Boy Scouts of America Foundation, and regional trust revenues of ($6,294,066) and reclassification of expenses netted to income of $28,470,094 for total revenue per the return of $150,522,206 Expenses per the audit report were $153,745,000, elimination of Learning for Life, National Boy Scouts of America Foundation, and regional trust expenses of ($11,790,022) and reclassification of income netted agains expenses of $28,470,094 for total expenses per the return of $170,425,072

Identifier	Return Reference	Explanation
F990_P06_S0A_L05	Form 990, Part VI, Section A, Line 5	During the year the organization discovered that an employee (not a disqualified person) processing credit card payments was responsible for missappropriation of $350,266 The employee was dismissed To prevent this from occurring going forward all credit card processing was centralized within the Cashier function The credit card machine is only accessable to authorized bonded personnel and is secured when not in use The organization recovered a significant portion of this from insurance

Identifier	Return Reference	Explanation
F990_P06_S0A_L10	Form 990, Part VI, Section A, Line 10	Form 990 was reviewed and approved by the Controller and National Legal Counsel An executive summary was prepared and that, along with Form 990 in its entirety, was distributed to the Officers and the Audit Committee for their review PricewaterhouseCoopers reviewed and signed Form 990 as paid preparer Finally, Form 990 was distributed to all Executive Board members before it was filed

Identifier	Return Reference	Explanation
F990_P06_S0B_L12c	Form 990, Part VI, Section B, Line 12c	Annually a conflict of interest policy confirmation is required of the organizations Executive Board Members and employees responsible for every department The organization uses an outside company for anonymous reporting of potential ethics violations

Identifier	Return Reference	Explanation
F990_P06_S0B_L15	Form 990, Part VI, Section B, Line 15	The independent review of the compensation, benefits and perquisites conducted by Towers Perrin was approved by the Executive Management Compensation Committee and the National Board of the Boy Scouts of America, composed of volunteers, in 2008

Identifier	Return Reference	Explanation
F990_P06_S0C_L19	Form 990, Part VI, Section C, Line 19	Available upon request

Identifier	Return Reference	Explanation
F990_P11_S00_L02b	Form 990, Part XI, Line 2b	The financial statements of the Boy Scouts of America were audited as part of a consolidated audit of all related companies In accordance with the IRS instructions this box must be marked 'No' in cases of a consolidated audit

Identifier	Return Reference	Explanation
SchL_P04_S00_L00	Schedule L, Part IV	Some members of the BSA Board of Directors are also on the boards of other organizations with which the BSA does business Transactions are in the normal course of business and subject to the normal purchasing policies and procedures of the National Council, which include but are not limited to, solicitation of competitive bids for expenditures which exceed a dollar threshold

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SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Attach to Form 990. To be completed by organizations that answerd "Yes" to Form 990, Part IV, lines 33, 34, 35, 36, or 37.
▶ See separate instructions.

OMB No 1545-0047

2008

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Name of the organization
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Employer identification number
22-1576300

Part I Identification of Disregarded Entities

(A) Name, address, and EIN of disregarded entity	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Total income	(E) End-of-year assets	(F) Direct controlling entity
BSA Asset Management LLC 1325 West Walnut Hill Lane Irving, TX 75038 26-2473220	General Partner/Investments	TX	0	0	N/A

Part II Identification of Related Tax-Exempt Organizations

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Exempt Code section	(E) Public charity status (if section 501(c)(3))	(F) Direct controlling entity
Learning for Life 1329 West Walnut Hill Lane Irving, TX750383027 75-2396057	Youth development	TX	501(c)(3)	7	N/A
National Boy Scouts of America Foundation 1325 West Walnut Hill Lane Irving, TX750383008 75-2675978	Support Scouting	TX	501(c)(3)	7	N/A
Learning for Life Foundation 1329 West Walnut Hill Lane Irving, TX75038 26-2270708	Support Learning for Life programs	TX	501(c)(3)	7	Learning for Life
Scout Executives Alliance PO Box 152079 Irving, TX750152079 22-6069455	Support Scouts' employees	TX	501(c)(9)		N/A
Boy Scouts of America Employee Welfare Benefits Plan P O Box 152079 Irving, TX750152079 75-2347824	Welfare Benefits Plan	TX	501(c)(9)		N/A

Part III Identification of Related Organizations Taxable as a Partnership

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Direct controlling entity	(E) Predominant income(related, investment, unrelated)	(F) Share of total income	(G) Share of end-of-year assets	(H) Disproprtionate allocations? Yes	(H) No	(I) Code V—UBI amount on Box 20 of K-1	(J) General or managing partner? Yes	(J) No
BSA Commingled Endowment Fund LP 1325 West Walnut Hill Lane Irving, TX750383008 26-2474514	Endowment investment	TX	N/A	Investment	-1,264,783	262,291,049	Yes		0		No

Part IV Identification of Related Organizations Taxable as a Corporation or Trust

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Direct controlling entity	(E) Type of entity (C corp, S corp, or trust)	(F) Share of total income	(G) Share of end-of-year assets	(H) Percentage ownership

Part V Transactions with Related Organizations

		Yes	No
Note. Complete line 1 if any entity is listed in Parts II, III or IV			
1 During the tax year, did the orgranization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a Receipt of **(i)** interest **(ii)** annuities **(iii)** royalties **(iv)** rent from a controlled entity	1a	Yes	
b Gift, grant, or capital contribution to other organization(s)	1b	Yes	
c Gift, grant, or capital contribution from other organization(s)	1c		No
d Loans or loan guarantees to or for other organization(s)	1d		No
e Loans or loan guarantees by other organization(s)	1e		No
f Sale of assets to other organization(s)	1f		No
g Purchase of assets from other organization(s)	1g		No
h Exchange of assets	1h		No
i Lease of facilities, equipment, or other assets to other organization(s)	1i		No
j Lease of facilities, equipment, or other assets from other organization(s)	1j		No
k Performance of services or membership or fundraising solicitations for other organization(s)	1k	Yes	
l Performance of services or membership or fundraising solicitations by other organization(s)	1l		No
m Sharing of facilities, equipment, mailing lists, or other assets	1m	Yes	
n Sharing of paid employees	1n	Yes	
o Reimbursement paid to other organization for expenses	1o		No
p Reimbursement paid by other organization for expenses	1p	Yes	
q Other transfer of cash or property to other organization(s)	1q		No
r Other transfer of cash or property from other organization(s)	1r	Yes	

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

	(A) Name of other organization(s)	(B) Transaction type(a-r)	(C) Amount Involved
(1)	Scout Executives Alliance	m	12,000
(2)	Scout Executives Alliance	r	492,565
(3)	BSA Commingled Endowment Fund LP	a-i	4,041,421
(4)	BSA Commingled Endowment Fund LP	b	367,118,610
(5)	BSA Commingled Endowment Fund LP	r	7,865,266
(6)	Boy Scouts of America Employee Welfare Benefits Plan	r	66,803,688

Part VI Unrelated Organizations Taxable as a Partnership

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization See instructions regarding exclusion for certain investment partnerships

(A) Name, address, and EIN of entity	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Are all partners section 501(c)(3) organizations?		(E) Share of end-of-year assets	(F) Disproprtionate allocations?		(G) Code V—UBI amount on Box 20 of K-1	(H) General or managing partner?	
			Yes	No		Yes	No		Yes	No

Additional Data

Return to Form

Software ID: 08000095
Software Version: v1.00
EIN: 22-1576300
Name: BOY SCOUTS OF AMERICA

Form 990, Schedule R, Part V - Transactions with Related Organizations

	(A) Name of other organization	(B) Transaction type(a-r)	(C) Amount Involved ($)
(1)	Scout Executives Alliance	m	12,000
(2)	Scout Executives Alliance	r	492,565
(3)	BSA Commingled Endowment Fund LP	a-l	4,041,421
(4)	BSA Commingled Endowment Fund LP	b	367,118,610
(5)	BSA Commingled Endowment Fund LP	r	7,865,266
(6)	Boy Scouts of America Employee Welfare Benefits Plan	r	66,803,688